

OHIO

By act of the General Assembly of the State of Ohio approved May 6, 1902 (Ohio Laws, 1902, page 368), consent of the State was given to the acquisition by the United States by purchase, condemnation or otherwise of any land in the State required for sites for custom houses, court houses, post offices, arsenals or other public buildings whatever, or for any other buildings of the Government, and expressly ceded to the United States exclusive jurisdiction in and over lands so acquired, reserving the right to serve civil and criminal process of the State courts.

The foregoing act was amended by the act of May 10, 1902 (Ohio Laws 1902, page 536), to provide that nothing therein shall be construed to prevent any officers, employees or inmates of any national asylum for disabled volunteer soldiers, located on any such land over which jurisdiction is ceded, who are qualified voters of the State, from exercising the right of suffrage in all township, county and State elections in any township in which such national asylum shall be located. The act of May 6, 1902, was further amended by act of May 12, 1902 (Ohio Laws, 1902, page 625), to expressly provide that such act "Shall not be construed so as to have a retroactive operation or to apply to any land acquired by the United States for any of the purposes mentioned, prior to the date of passage thereof."

The foregoing provisions appear in substantial form in Ohio General Code Annotated 1936, at Sections 13770-13773.

OHIO CASES: *Ohio v. Thomas*, 173 U. S. 276, 43 L. ed. 699, 19 S. Ct. 453; *Renner v. Bennett*, 21 Ohio St. 431; *Sinks v. Reese*, 19 Ohio St. Rep. 306; *United States v. Tierney*, 28 Fed. Cas. 516, 517; *Kohl et al. v. United States*, 91 U. S. 367.

OKLAHOMA

An act of the Legislature of Oklahoma, approved April 6, 1908 (Oklahoma Statutes, 1941, Title 80, Section 1, et seq.), gives the consent of the State to the acquisition by the United States by purchase, condemnation or otherwise of any land in the State required for sites for custom houses, post offices, arsenals, forts, magazines, dockyards, military reserves, forest reserves, game preserves, national parks, irrigation or drainage projects or for needful public buildings or for any other purposes of the Government and expressly cedes to the United States exclusive jurisdiction over lands so acquired, reserving the right to serve civil and criminal process of the State courts.

OKLAHOMA CASES: *St. Louis-San Francisco Railway Company v. Satterfield*, 27 F. (2) 586; *United States v. Hale*, 39 F. (2) 188; *Oklahoma City v. Sanders*, 94 F. (2) 323; *Sanders v. Oklahoma City*, 19 Fed. Sup. 50; *Utley v. State Industrial Commission*, 176 Okla. 255, 55 P. (2) 762; *Underhill v. State*, 31 Okla. Cr. 149, 237 P. 628; *Yellow Cab Transit Co. v. Johnson*, 48 Fed. Sup. 594.

OREGON

By act of the Legislative Assembly of February 17, 1909 (Oregon General Laws, 1909, Chap. 60, page 107), consent was given to the United States to purchase or otherwise acquire any lands within the State for the purpose of erecting thereon any needful public buildings. The act provides that the United States may enter upon any such lands as may be purchased or otherwise acquired and shall have the right of exclusive jurisdiction over the same, except that the right is reserved to serve the civil and criminal processes of the State courts. This act appears as Section 60-1303, Oregon Code, 1930, and in Section 106-703, Oregon Compiled Laws Annotated, 1940.

Chapter 403, Oregon Laws, 1941 (Section 110-1901, Oregon Compiled Laws Annotated), provides:

Where not inconsistent with the constitution and laws of the United States, notwithstanding any provision of any other statute of this state, the laws of this state relating to the imposition and collection of taxes shall apply with respect to any property located, any sale, use or transaction occurring, any income arising, or any person residing within any federal area situated within the exterior boundaries of this state.

OREGON CASES: *United States v. Wurtzburger*, 276 Fed. 753, 755; *Winston Brothers v. Tax Commission*, 156 Ore. 505, 67 P. (2) 7; *Atkinson v.*